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Financial reports and audited financial statements, and reports of the Board of Auditors

Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

First performance report of the International Tribunal for the Former Yugoslavia for the biennium 2006-2007

First performance report of the International Criminal Tribunal for Rwanda for the biennium 2006-2007

Financial reports and audited financial statements and reports of the Board of Auditors for the period ended 31 December 2005

Report of the Advisory Committee on Administrative and Budgetary Questions

1. The Advisory Committee on Administrative and Budgetary Questions has considered the first performance reports for the biennium 2006-2007 of the International Tribunal for the Former Yugoslavia (A/61/585) and of the International Criminal Tribunal for Rwanda (A/61/586), as well as the financial report and audited financial statements and reports of the Board of Auditors for the period ended 31 December 2005 of the International Criminal Tribunal for Rwanda (A/61/5/Add.11) and of the International Tribunal for the Former Yugoslavia (A/61/5/Add.12).

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2. The performance report of the International Criminal Tribunal for Rwanda reflects a requirement for additional appropriations of $7.4 million gross, resulting from technical adjustments as follows: an increase of $4,432,100 relating to changes in exchange rates and inflation assumptions and an increase of $2,937,200 associated with adjustments to standard costs.

3. The performance report of the International Tribunal for the Former Yugoslavia reflects a requirement for additional appropriations of $21.4 million gross, resulting from technical adjustments as follows: an increase of $15,524,600 relating to changes in exchange rates and inflation assumptions and an increase of $5,912,000 associated with adjustments to standard costs.

4. As indicated in the two reports, in response to General Assembly resolution 59/282 of 13 April 2005, the Secretary-General has submitted a report to the Assembly on conditions of service and compensation for the members of the International Court of Justice and the judges of the Tribunals (A/61/554). Subject to action to be taken by the Assembly at the main part of its sixty-first session on these proposals, any resulting additional requirements would be reflected in the revised appropriation for the biennium 2006-2007 to the Special Accounts for the Tribunals.

5. **The Advisory Committee recommends approval of a revised appropriation for the biennium 2006-2007 in the amount of $326,573,900 gross ($297,146,300 net) to the Special Account for the International Tribunal for the Former Yugoslavia and $277,127,700 gross ($254,757,400 net) to the Special Account for the International Criminal Tribunal for Rwanda.**

6. The Advisory Committee enquired as to progress in the implementation of a number of recommendations of the Board of Auditors concerning the Tribunals. The Committee was informed that implementation of the Board's recommendations concerning the Tribunals was ongoing. **The Committee trusts that progress in implementation of the Board's recommendations will be reported in the context of the next budget submissions for the Tribunals. The Committee will monitor these issues.**